

**Dave Heineman**  
Governor

## STATE OF NEBRASKA

### DEPARTMENT OF LABOR

Catherine D. Lang, Commissioner  
P.O. Box 94600 • Lincoln, NE 68509-4600  
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April 11, 2011

Ms. B. Jai Johnson  
Grant Officer  
U.S. Dept. of Labor/ETA  
Division of Federal Assistance  
200 Constitution Ave., NW - R. N-4673  
Wash., D.C. 20210

Dear Ms. Johnson:

As required pursuant to your letter of March 8, 2011, enclosed please find the Corrective Action Plan for the Nebraska Department of Labor.

The Corrective Action Plan provides:

- A detailed description that fully addresses all open single audit findings for FY08, FY09 and FY10, and the additional requirements provided by Employment and Training Administration Region V, by letter dated March 17, 2011.

The Corrective Action Plan contains the following elements:

- Audit Finding number and description, or additional requirements provided in the Region V letter.
- End product or goal that will correct the deficiency.
- Actions taken to date.
- Remaining action to correct the deficiency.
- Monthly benchmarks for remaining actions.
- Timeframe to fully resolve the deficiency.
- Documentation demonstrating correction and compliance.

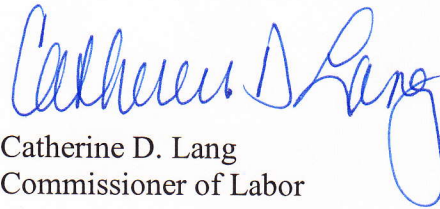
The Corrective Action Plan is submitted today by electronic mail to you and the Region V Administrator. A copy will also be mailed to you and the Region V Administrator.

Beginning May 31, 2011, the Nebraska Department of Labor will submit monthly progress reports to Region V. The monthly reports will indicate the actions taken and benchmarks accomplished for each issue in the Corrective Action Report. The monthly reports will also include a reconciliation of cumulative cash draw-downs, cash disbursements, and remaining cash balances for each active subaccount in the Payment Management System (PMS).

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Nebraska Corrective Action Plan

The Nebraska Department of Labor understands that the Corrective Action Plan will be reviewed by your office and Region V and that additions and changes may be made to the Plan. We will work toward our monthly benchmarks for remaining actions as submitted until we receive further notice from Region V.

Sincerely,



Catherine D. Lang  
Commissioner of Labor

Enclosure

CC: Byron Zuidema, Region V Administrator